

108TH CONGRESS  
1ST SESSION

# H. R. 3666

To amend the Internal Revenue Code of 1986 to increase from 13 to 15 the age of dependents who may be taken into account for purposes of determining the credit for expenses for household and dependent care services necessary for gainful employment.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2003

Mr. BISHOP of Georgia (for himself and Mrs. JONES of Ohio) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase from 13 to 15 the age of dependents who may be taken into account for purposes of determining the credit for expenses for household and dependent care services necessary for gainful employment.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. INCREASE IN AGE OF DEPENDENTS TAKEN**  
4 **INTO ACCOUNT FOR PURPOSES OF CREDIT**  
5 **FOR DEPENDENT CARE EXPENSES.**

6 (a) IN GENERAL.—Subsection (b)(1)(A) and sub-  
7 section (e)(5)(B) of section 21 of the Internal Revenue

1 Code of 1986 (relating to expenses for household and de-  
2 pendent care services necessary for gainful employment)  
3 are each amended by striking “13” and inserting “15”.

4 (b) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to taxable years beginning after  
6 the date of the enactment of this Act.

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